



Treasury Financial Manual

Transmittal Letter No. S2-01-02

Volume I

To: Heads of Government Departments, Agencies and Others Concerned

Subject: U.S. Government Standard General Ledger

1. Purpose

This transmittal letter revises the U.S. Government Standard General Ledger (USSGL). It replaces all previous amendments.

2. Changes to the USSGL

Summary of Changes—This section highlights changes made throughout the document since the last formal publication.

Section I: Chart of Accounts—This section includes all current USSGL accounts. Accounts that have been changed are bolded.

Section II: Account Descriptions—This section includes all changes to the USSGL accounts and definitions over the past year.

Section III: Accounting Transactions—This section provides updates to transactions issued in previous releases and includes transactions for new USSGL accounts effective for implementation October 1, 2001, for fiscal 2002.

Section IV: USSGL Attributes—This section describes attributes to the USSGL. It also shows the USSGL attributes used by each USSGL account for the Federal Agency Centralized Trial-Balance Systems (FACTS) I for fiscal 2002 and FACTS II for fiscal 2001 (revised) and 2002.

Section V: Crosswalks to Standard External Reports—This section provides fiscal 2001 (revised) and 2002 crosswalks for the following:

- SF 133: Report on Budget Execution and Budgetary Resources.
- FMS 2108: Yearend Closing Statement.
- OMB Form and Content: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, Statement of Financing, and the Statement of Custodial Activity.
- OMB Program and Financing (P&F) Schedule (fiscal 2001 reporting only).

3. Effective Date

Sections III, IV and V (crosswalks for fiscal 2001 reporting) are effective immediately.

Sections I, II, IV and V (crosswalks for fiscal 2002 reporting) are effective October 1, 2001.

4. References

The following references contain additional guidance related to the changes herein:

OMB Circular No. A-11, "Preparing and Submitting Budget Estimates" (July 19, 2000). See <http://www.whitehouse.gov/omb/circulars/a11/00toc.html>.

OMB Circular No. A-34, "Instructions on Budget Execution" (November 3, 2000). See <http://www.whitehouse.gov/omb/circulars/a034/toc00.html>.

OMB Bulletin 97-01, "Form and Content of Agency Financial Statements" (revised November 20, 1998). See <http://www.whitehouse.gov/omb/bulletins/97-01.html>.

Volume I, Treasury Financial Manual, Part 2, Chapter 4200, I TFM 2-4200, "Agency Reports on Unexpended Balances of Appropriations and Funds (FMS Form 2108: Yearend Closing Statement" (August 14, 2000). See <http://www.fms.treas.gov/tfm/v1p2c420.txt>.

OMB Memorandum, "Revised Implementation Guidance for the Federal Financial Management Improvement Act" (January 4, 2001). See <http://www.whitehouse.gov/OMB/financial>.

The USSGL website (<http://www.fms.treas.gov/ussgl>) provides additional guidance, including names and telephone numbers of agency representatives on the USSGL Board. The USSGL staff encourages interested parties to subscribe to the USSGL site to receive notification of all updates and other information concerning the USSGL.

5. Inquiries

Direct questions concerning this transmittal letter to your agency's USSGL Board representative or:

Financial Standards and Reporting Division
Financial Management Service
Department of the Treasury
Prince George's Metro Center II
3700 East-West Highway
Hyattsville, MD 20782
Telephone: 202-874-9980

A handwritten signature in black ink, appearing to read "Richard L. Gregg". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Richard L. Gregg
Commissioner

Date: May 31, 2001

